

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH MUNICIPALITIES**

**FISCAL YEAR ENDED  
JUNE 30, 2005**

City

Alton Town  
PO Box 100781  
Alton, UT 84710-0781

**INSTRUCTIONS - Please read separate instructions BEFORE completing this report.**

## **Part I TAX REVENUES**

		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>	
		Amount		Amount	
	<b>Property Taxes</b>				
1.1	Property taxes - (All property taxes not separately listed below.)	T01	14,556	T01	
1.2	Property taxes - Debt service	T01		T01	
1.3	Property taxes - RDA increment	T01		T01	
1.4	Property taxes - Library	T01		T01	
1.5	Property taxes - Delinquent	T01		T01	
2	Fee in lieu	T01	4,093	T01	
	<b>Local Sales Taxes</b>				
3.1	General sales tax - Local option	T09		T09	
3.2	Highway improvement sales tax	T19	9,986	T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19		T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other - <i>Specify</i> <u>z</u>	T19		T19	

**CONTINUE ON PAGE 2 WITH PART I**

2005

Part I TAX REVENUES - Continued					
		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Franchise Taxes</b>				
4.1	Telephone franchise tax	T15		T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - <i>Specify</i> <input type="checkbox"/>	T15		T15	
	<b>Licenses, Fees and Permits</b>				
5.1	Business license fees	T99		T99	
5.2	Building permit fees	T99	922	T99	
5.3	Other licenses, permits & taxes - <i>Specify</i> <input type="checkbox"/>	T99		T99	
Remarks					
CONTINUE ON PAGE 3 WITH PART II					

**Part II REVENUES - Other than tax and intergovernmental revenues**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	<b>Utility Sales Revenue/User Fees</b>				
1.1	Water supply system	A91		A91	15,020
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	<b>Other Sales and Service Revenue</b>				
2.1	Sewer charges	A80		A80	
2.2	Storm drainage	A80		A80	
2.3	Garbage collection/street cleaning	A81		A81	3,357
3.1	Parks and recreation charges	A61		A61	
3.2	Airport - Include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03		A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89		A89	
4.1	Impact fees	A89		A89	2,500
4.2	Connection fees	A89		A89	
4.3	Plan check fees	A89		A89	
4.4	Zoning & subdivision fees	A89		A89	
4.5	Sale of maps & publications	A89		A89	
5	Other miscellaneous fees	A89		A89	
	<b>Special Assessments</b>				
6.1	Street cuts and public improvement	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	

CONTINUE ON PAGE 4 WITH PART II

**REVENUES - Other than tax and intergovernmental revenues - Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	<b>Fines and Forfeitures (Circuit Court)</b>				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
	<b>Fines (Justice Court)</b>				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
8.2	Parking ticket revenue	U99		U99	
	<b>Interest, Rents and Royalties</b>				
9	Interest earnings	U20	980	U20	264
10	Rents and royalties	U40		U40	
	<b>Miscellaneous</b>				
11	Other miscellaneous revenue - <i>Specify</i> <input checked="" type="checkbox"/>	U99		U99	
	Other Revenue		5,737		1,284
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11		U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

## Part III INTERGOVERNMENTAL REVENUE

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	From the State (a)	From other local governments (b)	From federal government directly (c)	From the State (d)	From other local governments (e)	From Federal government directly (f)
1 General support	C30	D30	B30	C30	D30	B30
2 Public safety grants	C89	D89	B89	C89	D89	B89
3 Streets and highways/C Roads	C46	D46	B46	C46	D46	B46
4 Community development	C50	D50	B50	C50	D50	B50
5 Liquor funds	C89	D89	B89	C89	D89	B89
6 Intergovernmental service contracts	C89	D89	B89	C89	D89	B89
7 Other - Specify <i>z</i>	C89	D89	B89	C89	D89	B89

## Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Governmental Administration</b>						
1.1 Financial administration	E23	F23	G23	E23	F23	G23
1.2 Judicial/courts	E25	F25	G25	E25	F25	G25
1.3 Legal/attorney	E25	F25	G25	E25	F25	G25
1.4 General municipal buildings	E31	F31	G31	E31	F31	G31
1.5 Central administration	E29	F29	G29	E29	F29	G29
1.6 Planning and zoning	E29	F29	G29	E29	F29	G29
1.7 Economic development	E89	F89	G89	E89	F89	G89

CONTINUE ON PAGE 6 WITH PART IV

## Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued

Page 6

GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)	
<b>Public Safety</b>							
2.1 Police	E62	F62	G62	E62	F62	G62	
2.2 Fire	E24 32,504	F24	G24	E24	F24	G24	
2.3a Ambulance/paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24	
2.3b Ambulance/paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32	
2.4 Corrections/jail	E05	F05	G05	E05	F05	G05	
2.5 Protective inspection and regulation	E66	F66	G66	E66	F66	G66	
<b>Environment and Housing</b>							
3.1 Sewer	E80	F80	G80	E80	F80	G80	
3.2 Storm drainage	E80	F80	G80	E80	F80	G80	
3.3 Solid waste management	E81	F81	G81	E81	F81	G81	
3.4 Recycling programs	E81	F81	G81	E81	F81	G81	
3.5 Housing & community development	E50	F50	G50	E50	F50	G50	
3.6 Redevelopment agencies	E50	F50	G50	E50	F50	G50	
3.7 Parks and recreation programs (not addressed below.)	E61	F61	G61	E61	F61	G61	
3.8 Cultural & community events	E61 1,083	F61	G61	E61	F61	G61	
3.9 Golf courses	E61	F61	G61	E61	F61	G61	
3.10 Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61	
3.11 Cemeteries	E03	F03	G03	E03	F03	G03	
3.12 Libraries	E52	F52	G52	E52	F52	G52	
CONTINUE ON PAGE 7 WITH PART IV							

CONTINUE ON PAGE 7 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED**

FORM F-65(UT-2) (3-25-2005)

GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)	
<b>Transportation</b>							
4.1 Roads & streets – maintenance and construction – <i>See instructions</i>	E44 31,449	F44	G44	E44	F44	G44	
4.2 Other road and street maintenance – including snow removal	E44 1,699	F44	G44	E44	F44	G44	
4.3 Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44	
4.4 Street lighting	E44	F44	G44	E44	F44	G44	
4.5 Engineering	E44	F44	G44	E44	F44	G44	
4.6 Municipal airports	E01	F01	G01	E01	F01	G01	
4.7 Parking facilities	E61	F61	G61	E61	F61	G61	
<b>Health</b>							
5.1 Own hospitals	E36	F36	G36	E36	F36	G36	
5.2 Other hospitals	E38	F38	G38	E38	F38	G38	
5.3 Health (other than hospitals)	E32	F32	G32	E32	F32	G32	
<b>Interest on Debt</b>							
6.1 Interest on debt – Water supply system	191			3,912			
6.2 Interest on debt – Electric power system	192						
6.3 Interest on debt – Gas supply system	193						
6.4 Interest on debt – Transit or bus system	194						
6.5 Interest on debt – All other interest	189						

CONTINUE ON PAGE 8 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED**

Page 8

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Utilities</b>							
7.1	Water supply system	E91	F91	G91	E91	F91	G91
7.2	Electric power system	E92	F92	G92	E92	F92	G92
7.3	Gas supply system	E93	F93	G93	E93	F93	G93
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94
8.1	<b>All Other Expenditures</b> All other expenditures - See instructions - Specify <i>z</i>	E89	F89	G89	7,253	F89	G89
8.2	All other expenditures - See instructions - Specify <i>z</i>	E89	F89	G89	E89	F89	G89
8.3	All other expenditures - See instructions - Specify <i>z</i>	E89	F89	G89	E89	F89	G89

Remarks

CONTINUE ON PAGE 9 WITH PART V



## Part V

## INTERGOVERNMENTAL EXPENDITURES

FORM F-65(UT-2) (3-25-2005)

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS	
	Paid to State	Paid to Other Governments			Paid to State	Paid to Other Governments
1 Fire	L24	M24			L24	M24
2 Highways	L44	M44			L44	M44
3 Police	L62	M62			L62	M62
4 Sanitation	L81	M81			L81	M81
5 Recreation	L61	M61			L61	M61
6 Judicial and legal	L25	M25			L25	M25
7 All other	L89	M89			L89	M89

## Part VI

## PERSONNEL EXPENDITURES

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS	
	Amount				Amount	
1 Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.	Z00				Z00	
Remarks					5,716	

## Part VII INDEBTEDNESS

Page 10

		GOVERNMENTAL AND ENTERPRISE FUNDS				Detail of long-term debt outstanding	
		Outstanding at beginning of year (a)	Issued during fiscal year (include all refunding debt) (b)	Retired during fiscal year (include all refunded debt) (c)	Total Outstanding (column (a) plus (b) minus (c)) (d)	Revenue and non-guaranteed bonds (e)	Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)
<b>Long-term Outstanding Debt</b>							
1.1	Water supply system	19A 127,457	29A	39A 9,289	118,168	44A 118,168	41A
1.2	Electric supply system	19B	29B	39B		44B	41B
1.3	Sewer system	19X	29X	39X		44X	41X
1.4	Gas supply system	19C	29C	39C		44C	41C
1.5	Transit system	19D	29D	39D		44D	41D
1.6	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T	
1.7	All other purposes	19X	29X	39X		44X	41X
		Outstanding balance at beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)		
<b>Other Long-term Obligations</b>							
2.1	Capital lease purchase agreements			G89			
2.2	Accrued leave liability (sick leave and vacation)						
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
<b>Short-term (Interest bearing) Debt</b>							
3	Total short-term debt	61V	64V				
Remarks							

CONTINUE ON PAGE 11 WITH PART VIII

**2005****Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Cash and investments held at end of fiscal year	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01	W31	W61
	9,044	0	

**Part IX RATES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Energy Sales and Use Tax Rate				
2	Cable TV Franchise Tax Rate				
3	Telephone Franchise Tax Rate				

Remarks

**Part X DATA SUPPLIED BY**

Name (Please print)

Scott Wilson

Telephone

Area code

435

Number

586-9479

Extension

Title

Accountant

Date

3-14-2006

Include with audit report submitted to:

Utah State Auditor Office  
E310 State Capitol Complex  
Salt Lake City, UT 84114-2310

If you have any questions about the form, call or write:

Richard Moon  
Utah State Auditor Office  
E310 State Capitol Complex  
Salt Lake City, Utah 84114-2310

Phone: (801) 538-1334 or 1-800-622-1243

FAX: (801) 538-1383

Email: richardmoon@utah.gov